

Elaine-Marie: Beam
c/o 655 A Street Suite E
Springfield, Oregon Republic
Non-domestic, without the United States

FILED '09 MAR 19 15:48 USDC-ORE

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF OREGON

FLOYD W. BEAM AND ELAINE M. BEAM,)
)
Plaintiffs)

Civil No. 07-6035-TC

v.)
UNITED STATES GOVERNMENT, a.k.a.)
UNITED STATES OF AMERICA, a Federal)
Corporation, INTERNAL REVENUE)
SERVICE OVERSIGHT BOARD, a.k.a. the)
INTERNAL REVENUE SERVICE,)
DEPARTMENT OF THE TREASURY, a.k.a.)
UNITED STATES TREASURY, and the)
SOCIAL SECURITY ADMINISTRATION)

MANDATORY JUDICIAL NOTICE
JUDGMENT CONSENT DENIED

v.)
)
Defendants, Counterclaimants and Third-Party)
Plaintiffs,)

v.)
)
ERIC BEAM, STATE OF OREGON, FLOYD W.)
BEAM and ELAINE M. BEAM as TRUSTEES OF)
SUNBEAM INVESTMENT COMPANY,)
)
Third-Party Defendants,)

Submitted by Elaine-Marie: Beam,
Real Party in Interest

MANDATORY JUDICIAL NOTICE

**PLAINTIFFS / THIRD PARTY DEFENDANTS HEREBY INVOKE THEIR RIGHTS UNDER THE
AUTHORITY OF THE LAWS OF ALMIGHTY GOD & THE CONSTITUTION FOR OREGON STATE &
THE CONSTITUTION FOR THE UNITED STATES OF AMERICA &
THE FEDERAL RULES OF CIVIL PROCEDURE RULE 12(b).**

THIS FEDERAL DISTRICT COURT AND THE CORPORATION KNOWN AS THE INTERNAL REVENUE SERVICE ACTING THROUGH THE CORPORATION KNOWN AS THE UNITED STATES OF AMERICA ARE ORDERED TO CEASE & DESIST ALL COLLECTION ACTIVITIES AGAINST THE ABOVE NAMED PLAINTIFF / THIRD PARTY DEFENDANTS; THEY FURTHER ARE ORDERED TO REMOVE ALL UNLAWFUL LIENS AND LEVIES THAT HAVE BEEN UNLAWFULLY FILED AGAINST PLAINTIFFS / THIRD PARTY DEFENDANTS PROPERTIES; PLAINTIFFS / THIRD PARTY DEFENDANTS ARE EXEMPT FROM LEIN & LEVY.

I, Elaine-Marie: Beam, the real woman, known as a private American Citizen domiciled within one of the fifty (50) States known as Oregon, without the jurisdiction of the United States, do hereby make *special appearance* in this United States District Court For The District Of Oregon on behalf of the above named Plaintiffs / Third Party Defendants to show the Court the following:

Under the authority of the supremacy and equal protection clauses of the Constitution for the United States of America and common law authorities which establish that, "pro se litigants held to less stringent pleading standards than bar licensed attorney." In re *Platsky*: court errs, if court dismisses the pro se litigant without instruction of how pleadings are deficient and how to repair pleadings; as such, "Laymen cannot be expected to know how to protect their rights when dealing with practiced...adversaries," Gideon v. Wainright, 382 US 335;

Let this Court record reflect the following: I, Elaine-Marie: Beam declare that I am an heir of the SUPREME SOVEREIGN KING, "Yahshua", and I hereby invoke my unalienable Rights under the authority of His protection as set forth from the foundation of this world. In seeking Truth & Justice through prayer and supplication, I call forth the SUPREME JUDGE of the Universe to look down upon the actions of this Court, the actions of the corporation known as the Internal Revenue Service ("IRS") acting through the corporation known as the United States

of America ("UNITED STATES"). The Law of God declares in the 8th Commandment that "*thou shalt not steal*" and the 9th Commandment, "*Thou shalt not bear false witness against your neighbor.*" I further invoke my Rights and the Rights of the named Plaintiffs / Third Party Defendants under the protection of the Constitution for Oregon State to be secure in my/our person, my/our effects and my/our private property and justice to be administered in due course of law and I/We further invoke protection under the Constitution for the United States of America which was established "by the people" and "for the people" to keep the federal Government and its Courts within the bounds of written law.

Let this Court record reflect that "All laws which are repugnant to the Constitution are null and void." Chief Justice Marshall, Marbury v. Madison 5 US (1Cranch) 137, 174, 176, (1803); "Where rights secured by the Constitution are involved, there can be no rule-making or legislation which would abrogate them." Miranda v. Arizona 384 US 436; "The duty of the court is to insure the Constitution is construed in favor of the citizen." Byars vs. U.S., 273 US 28; "The Court is to protect constitutionally secured rights." Boyd v. U.S., 116 US 616.

Here are the undeniable facts for this Court to consider: I as well as the other real men and women listed as Plaintiffs / Third Party Defendants are Sovereign Citizens under the protection and authority of the SUPREME SOVEREIGN GOD, and we all are domiciled in one of the fifty (50) States known as Oregon, which is without the jurisdiction of the UNITED STATES. So that there is a clear understanding, I/We will provide the meaning of 'Sovereign' to this Court as written in 1828 Webster's dictionary: 1) *Supreme in power; possessing supreme dominion; as a sovereign prince. God is the sovereign ruler of the universe.* 2) *Supreme; superior to all others; chief. God is the sovereign God of all who love and obey him.* 3) *Supremely*

efficacious; superior to all others; predominate; effectual; as a sovereign; as a sovereign remedy. 4) Supreme; pertaining to the first magistrate of a nation; as sovereign authority.” ---

Sovereign (Black’s Law Dictionary 6th Edition): *“A person, body, or state in which independent and supreme authority is vested; a chief ruler with supreme power; a king or other ruler in a monarchy”.*

In America, the “people” make up the independent fifty (50) countries and/or States called the United States of America. Each of these States are sovereign and the “people” living within them are sovereign as declared by case law: see Chisholm. Ex’r. v. Georgia 1 L.Ed (2 Dall) 415, 472 *“Here [in America] sovereignty rests with the People”* [Emphasis added]. It must be noted that the “people” are the supreme authority under God, they are the rulers of the independent States and the rulers of their established government; the federal / national government has limited power within these States; it is a fact of law that the federal / national government has no jurisdiction or authority over State Sovereign Citizens. --- **Sovereign People** (Black’s Law Dictionary 6th Edition): *“The political body, consisting of the entire number of Citizens and qualified electors, who, in their collective capacity, possess the powers of sovereignty and exercise them through their chosen representatives.”* See Scott v. Sandford, 19, How. 404, 15 L.Ed. 691. --- **Sovereign States or Sovereignty** (Black’s Law Dictionary, 6th Edition): *“The supreme, absolute, and uncontrollable power by which any independent state is governed; supreme political authority; the supreme will; paramount control of the constitution and frame of government and its administration; the self-sufficient source of political power, from which all specific political powers are derived; the international independence of a state, combined with the right and power of regulating its internal affairs without foreign dictation; also a political*

society, or state, which is sovereign and independent. The power to do everything in a State without accountability, to make laws, to execute and to apply them, to impose and collect taxes and levy contributions, to make war or peace, to form treaties of alliance or of commerce with foreign nations, and the like. Sovereignty in government is that public authority which directs or orders what is to be done by each member associated in relation to the end of the association. It is the supreme power by which any Citizen is governed and is the person or body of persons in the State to govern.” See City of Bisbee v. Cochise Country, 52 Ariz 1, 78 P.2d 982, 986.

It is a fact that we have a two government system; one called the Government of the United States, which is a corporation formed under the Act of 1871 (see, Acts of the Forty-first Congress, “Section 34, Session III, chapters 61 and 62”); and the other is the independent government for each of the fifty (50) States; both governments have their own citizens. See United States v. Cruikshank, 92 U.S. 542, 23 L.Ed 588 which states: “*We have in our political system [two governments] a Government of the United States and a government of each of the several States. Each one of these governments is distinct from the others, and each has citizens of its own that owe it allegiance, and whose rights, within its jurisdiction, it must protect.*” [Emphasis added]

IMPORTANT NOTICE: It is a fact that in the last few months, since January 15, 2009, the distinction of sovereign authority has been openly declared by many of the States since Barack Obama has taken office of the Presidency. To be exact, since the date of this instrument, twenty-one (21) States have openly declared their Sovereignty and have decided not to accept President Obama’s “stimulus” plan due to intolerable expansion of the federal government’s authority over the States. These States have introduced bills and resolutions to remind

President Obama that the 10th Amendment protects the rights of the States and the rights of the people, by limiting the power of the federal government. The federal government has been ordered to cease & desist from its reckless government expansion and it has been inform that federal laws and regulations implemented in violation of the 10th Amendment will be nullified by the states. The sovereign Citizens of the fifty (50) States have the supreme Right under the authority of Almighty God and their State government laws to reject the mandates of the federal government and the rulings of the federal Courts.

It would do well for this federal Court to be refreshed on Sovereignty Hierarchy: First, the highest SUPREME SOVEREIGN is ALMIGHTY GOD, our CREATOR and His name is "Yahweh"; His son's name is, "Yahshua" or better known in the English tongue as "Jesus Christ," which is the KING of the Universe! Believe it or not, THEY are in charge and their angels record all the affairs of men and will bring every man & woman's actions into judgment. Indeed, my KING, "Yahshua" is the SUPREME JUDGE of the Universe and no earthly Judge, Department of Justice Attorney, corporation called the United States of America or an IRS agent is above His law. LET HIS WORD GO FORTH, men & women will be judged for *"bearing false witness against their fellow man"* and *"stealing from his fellow man."* Enforcement of direct taxation against State Citizens domiciled without the corporate boundaries of the UNITED STATES, which are not engaged in tax activities, is a violation of State and Federal Constitutions and a violation of God's Law. This offence is *"bearing false witness against their fellow man"* and *"stealing from his fellow man."* In recognition for truth and justice, it would do well that all men & women working for the IRS and the federal Courts committing this injustice against God's people outside the jurisdiction of the UNITED STATES repent of their wrongful deeds, fear Yahshua's

Judgment and seek His righteousness before the great and dreadful day of His coming. Second in the Sovereignty Hierarchy, are the "people" and/or "We the People" which are absolute Sovereigns, the created of Almighty God, the lawmakers; they are the rulers of governments. It is worthy to note, that the 2nd President, John Adams, reminds the "people" of this present day of the following statement: *"You have rights antecedent to all earthly governments; rights that cannot be repealed or restrained by human laws; rights derived from the Great Legislator of the Universe."* Third in the Sovereignty Hierarchy, is the Constitution for States and the Constitution for the united States of America, which was created by the "Sovereigns" as the supreme law of the land, which gives government limited power over the "people".

Our forefathers created a nation where all free men were equal to a King, meaning each was Sovereign, with no power over him except that of Almighty God and conscience. They further declared the only purpose of government for the Constitutional Republic was to protect the rights of the governed, such as Liberty, Freedom and Independence. The American Constitution states in Article IV clause 4 that: *"The United States shall guarantee to every State in this Union a Republican Form of Government..."*; it must be noted that the Courts in the past have upheld this foundation of law in such cases as Afroyim v. Rusk, 387 US 253 (1967): *"In the United States the people are sovereign and the government cannot sever its relationship to the people by taking away their citizenship."* This specific referenced court case in itself sums up best why the income tax must be voluntary for the American Sovereign Citizen not involved in a taxable event within one of the Union states. See Hancock vs. Terry Elkhorn Mining Co. 530 S.W. 2d 710 Ky which states: ***"Under the democratic form of government now prevailing the People are King so the Attorney General's duties are to that of the Sovereign rather than to***

the machinery of government." See The People vs. Herkimer 15 Am Dec 379, 4 Cowen (N.Y. 345, 348 (1845)) which states: *"The People, or the Sovereign, are not bound by general words in statutes, restrictive of prerogative right, title or interest, unless expressly named. Acts of limitation do not bind the King nor the People. The People have been ceded all the Rights of the King, the former Sovereign... It is a maxim of the common law that when an act of parliament is made for the public good, the advancement of religion and justice, and to prevent injury and wrong, the King shall be bound by such an act, though not named; but when statute is general, and may prerogative right, title or interest would be divested or taken from the King (or the People) in such case he shall not be bound."* See the Supreme Court decision Hale vs. Henkle 201 U.S. 43 at 74 which states: *"The individual may stand upon his Constitutional rights as a Citizen. He is entitled to carry on his private business in his own way. His power to contract is unlimited. He owes no duty to the State or to his neighbors to divulge his business or to open his doors to investigation... He owes no duty to the State, since he receives nothing there from, beyond the protection of his life and property. His rights are such as existed by the Law of the Land, long antecedent to the organization of the State, and can only be taken from him by due process of the law and in accordance with the Constitution. He owes nothing to the public so long as he does not trespass upon their rights."* This Supreme Court ruling has never been overturned! --See Julliard vs. Greenman 110 U.S. 421 which states: *"There is no such thing as a power of inherent Sovereignty in the government of the United States. In this country sovereignty resides in the People, and Congress can exercise no power which they have not, by their Constitution entrusted to it: All else is withheld."* See Chisholm v. State of Georgia 2 US 419 (DALL.) 471 which states: *"In the United States, Sovereignty resides in the people, who act*

through the organs established by the Constitution.” See Yick Wo vs. Hopkins and Woo Lee vs. Hopkins 118 U.S. 356. (S. Ct.) which states: “Sovereignty itself is, of course, not subject to law for it is the author and source of law.” THUS, the “King” and/or known as the “Sovereign” cannot be sued in his own court without his consent. See Siren vs. U.S. 74 U.S. 152 which states: ***“It is the doctrine of the common law, that the Sovereign cannot be sued in his own court without his consent.”***

THIS COURT LACKS SUBJECT MATTER JURISDICTION—F.R.Civ.P. 12(b)

1. Dismissal of this case from this Court is mandatory pursuant to Federal Rules of Civil Procedure 12(b), wherein Defendant declares the following objections of this Court’s authority:

- 1) Lack of subject-matter jurisdiction;
- 2) Lack of personal jurisdiction;
- 3) Improper venue;

2. Dismissal is mandatory under Federal Rules of Civil Procedure 12(b)(1) due to the fact that this Court does not have Subject-Matter Jurisdiction over the Plaintiffs / Third Party Defendants pursuant to the Constitution for the United States, Article 1 Section 8 Clause 17, which established Territorial courts called United States District Courts to function in ‘federal zones / areas’ only; under Title 4 United States Code 110(e) the jurisdiction of the U.S. District Courts have no authority within the 50 States of the Union. The Supreme Court stated in Downs v. Bidwell (1901), *“The laws of Congress in respect to those matters [outside of Constitutionally delegated powers] do not extend into the territorial limits of the states [50 States of the Union],*

but have force only in the District of Columbia, and other places that are within the exclusive jurisdiction of the national government" [Emphasis added].

TITLE 4 U.S. CODE 110:

*(e) The term "Federal area" means any lands or premises held or acquired by or for the use of the United States or any department, establishment, or agency, of the United States; and any Federal area, or any part thereof, which is located within the exterior boundaries of any State, shall be deemed to be a Federal area located within such State.

3. Article 3, Section 1 of the Constitution describes the jurisdictional authority for the District Courts of the United States, *"Judicial power of the 'United States' is vested in the Supreme Court, and in such inferior courts as the Congress may from time to time ordain and establish."* As such, Congress can change their structure because Congress has the Constitutional authority to do so. Congress made such a change in the structure of the Judiciary Branch of the government in 1976; Congress passed Public Law 94-381 changing the jurisdiction of the Federal District Courts; all United States District Courts are now Administrative Courts under the Executive Branch of the federal government and as such have no legal authority to hear or consider the law (see further explanation in Senate Report 94-204). The fact is, the United States District Judges take an Oath of Office that applies only to the 'Territorial office' they hold. The only Constitutional Judicial Courts able to hear Constitutional questions arising from an Act of Congress resides outside the '*jurisdiction*' of the Congress and these are State Courts and the Court of International Trade located in New York City. As a result, all United States District Courts are '*At Law courts*' and are not '*In Law Courts*' and as such the Federal

District Courts are only courts of consent; therefore, Plaintiffs / Third Party Defendants invoke their Right not to consent to the ruling of this 'At Law Court'.

LACK OF PERSONAL JURISDICTION—F.R.Civ.P. 12(b)(2)

4. Dismissal is mandatory under the Federal Rules of Civil Procedure 12(b)(2), due to the fact that Elaine-Marie: Beam, Eric-Floyd: Beam, and the recently deceased Floyd-Wayne: Beam are/were private 'American citizens' domiciled within one of the fifty (50) States of the Union known as Oregon state, which is without the jurisdiction of the United States; the "United States" as defined in 8 U.S.C. 12 § 1101(a)(38) and IRC § 7701 (a) (definitions) (9), is a federal corporation and is without the jurisdiction of the United States of America; the Third Party Defendant known as Sunbeam Investment Company is without the jurisdiction of the United States and operates under the protection of Oregon's Constitution and the Constitution for the United States of America.

5. The real woman, Elaine-Marie: Beam declares under the penalty of perjury the fact that she is 'American citizen' of one of the fifty States and is not 14th Amendment 'U.S. Citizen' subject to the jurisdiction of the 'United States', a corporation established by the Congressional "Act of 1871". **Hidden Adhesion Contract Cancelation Notice:** if there is an assumption of liability by this Court or by the IRS acting through the corporation known as the United States of America, let this record reflect that I and all named "Sovereign Defendants", hereby revoke, rescind, refute and cancel my/our signature from all adhesion contracts, including, but not limited to, unilateral contracts, made by Me/Us, or made for Me/Us by accommodation, or made by presumption, by PERSONS acting for Me/Us as My/Our guardian without providing

Me/Us with full disclosure of said contracts. If any entities and/or departments of said corporations have assumed power of attorney through such hidden adhesion contracts, these documents are now cancelled and made null and void.

6. Personal Jurisdiction and subject of citizenship status is as follows:

- a) If you were born in Washington, D.C. or any of the U.S. Territories or Possessions of the *'United States'*, you are a *'U.S. Citizen'* since the Act of 1871; a *'Citizen of the United States'* is clearly defined in 26 CFR 31.3121(e)(b) to be *"a citizen of the Commonwealth of Puerto Rico or the Virgin Islands, and , effective January 1, 1961, a citizen of Guam or American Samoa."*
- b) If you were born in one of the fifty (50) States of the Union [The Republic] you are an *'American citizen'* and you have never been subject to the exclusive jurisdiction of the *'United States'* [federal government or federal corporation]; the 50 States of the Union, as found in the Constitution for the United States of America, Article IV, Section 4 states, *"The United States shall guarantee to every State in this Union a Republic form of government..."* American citizens live in the independent, sovereign State, under a Republic form of government where all God-given Rights are protected under common law. FURTHERMORE, the 10th Amendment of the Constitution for the United States of America states: *"The powers not delegated to the United States by the Constitution, nor prohibited by it to the States, are reserved to the States respectively, or to the people."*

- c) The term '*United States*' geographically defined, in the Internal Revenue Code, relates only to the Federal Government and the exclusive [sovereign] jurisdiction thereof.
- d) The term '*United States of America*' geographically defined refers to the fifty (50) States of the Union in which the federal government has very limited jurisdiction.
- e) '*States*' in regards to the Federal Zone are considered to be: Guam, Puerto Rico, Virgin Islands and American Samoa and the land ceded over to the Federal Government that are within the areas of the 50 States.
- f) '*States*' in regards to The Republic are the States of the Union such as: Washington, California, Mississippi, Texas, Wyoming, etc.

IMPROPER VENUE—F.R.Civ.P. 12(b)(3)

- 7. Dismissal is mandatory under Federal Rules of Civil Procedure 12(b)(3),
 - a) The Defendants do not reside within the jurisdiction of the UNITED STATES DISTRICT COURT FOR THE DISTRICT OF OREGON, which is without the jurisdiction of the "United States of America".
 - b) The "United States Government" is a foreign corporation with respect to the fifty States which is affirmed by U.S. v. Perkins, 16 S. Ct. 1073, 163 U.S. 625, 41 L Ed..287;

There is no controversy. The IRS demanded from me to file form 1040's and under duress I filed such invalid OMB forms; I also included a money order drafted against my TREASURY TRUST ENTITY known as ELAINE M BEAM with account # xxx-xx-0753 and under

"public policy" and UCC 3-603(b) the alleged debt must be discharged. As stated in my prior Judicial Notice, pursuant to legislative remedy of House Joint Resolution 192, 73rd Congress, Session 1, Ch. 48, June 5, 1933 (Public Law No. 10), no one in America is able to lawfully pay a debt pursuant to the Constitution for the United States of America since Congress suspended the gold standard and abrogated the clause in the national Constitution. Thus, my signed and submitted money order, along with the 1099-A listing me as the lender/creditor and the United States as the borrower/debtor has discharged the alleged debt.

The real woman, Elaine-Marie: Beam, does hereby affirm and attest, under the penalty of perjury, that, to the best of her knowledge and belief, the above information is true, correct and complete and does hereby provide this MANDATORY JUDICIAL NOTICE to this United States District Court that he and the named Defendants do not consent to jurisdiction of the UNITED STATES DISTRICT COURT FOR THE DISTRICT OF OREGON; neither do they consent to allow the United States Federal District Court Judge Thomas M. Coffin, United States Federal District Court Judge Michael R. Hogan, or any United States Magistrate Judge to rule over this Constitution tax matter.

Through the authorized representative, the above named "Sovereign Defendants", without the jurisdiction of the United States and under the authority of the SUPREME JUDGE of the Universe hereby **DEMAND** to have this Constitutional matter dismissed from this foreign federal Court for lack of subject matter jurisdiction, personal jurisdiction and improper venue as stipulated and affirmed herein. "Sovereign Defendants" further **DEMAND** that this Court order all Notices of alleged liens and levies that the corporation / collection agency known as the IRS

be nullified and expunged from the Lane County records against the private property of all named Defendants which is without the jurisdiction of the United States.

WHEREFORE, "Sovereign Defendants" through their authorized representative, Elaine-Marie: Beam moves this Court to dismiss this Constitutional matter pursuant to Federal Rules of Civil Procedure under the authority of Rule 12(b)(1)(2)(3).

Cordially Submitted,

BY: Elaine-Marie: Beam
Elaine-Marie: Beam, Authorized Representative
Sovereign Citizen of Oregon Republic

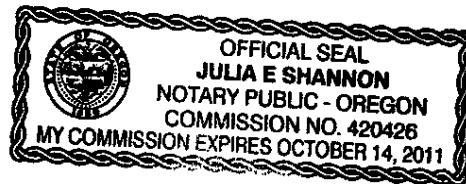
VERIFICATION

STATE OF OREGON)
) *Sworned & Sealed*
LANE COUNTY)

On this 19th day of March, 2009, before me the undersigned Notary in and for said State, personally appeared the woman, Elaine-Marie: Beam, and proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to this instrument and who acknowledged personally executing it.

Julia E Shannon
Notary Public Signature

My commission expires 10-14-2011



Carbon Copied:

"Under the democratic form of government now prevailing the People are King so the Attorney General's duties are to that of the Sovereign rather than to the machinery of government." Hancock vs. Terry Elkhorn Mining Co. 530 S.W. 2d 710 Ky

Oregon Department of Justice Attorney General John Kroger 1162 Court Street NE Salem, Oregon 97301 Certified Mail # 7008 3230 0002 6457 6953	United States Department Of Justice Attorney General Eric Holder 950 Pennsylvania Avenue, NW Washington, DC 20530-0001 Certified Mail # 7008 3230 0002 6457 1033
Lane County Sheriff's Office ATTN: Russel E. Burger 125 E. 8 th Avenue Eugene, Oregon 97401 Certified Mail # 7008 3230 0002 6457 6977	

Parties outside their Jurisdictional Authority:

INTERNAL REVENUE SERVICE ATTN: DOUGLAS SHULMAN / IRS Commissioner Room 5226 1111 Constitution Avenue, NW Washington, D.C. 20224 Certified Mail # 7008 3230 0002 6457 1040	KARIN J. IMMERGUT, OSB #96314 United States Attorney 1000 S.W. Third Avenue, Ste 600 Portland, Oregon 97204 Certified Mail # 7008 3230 0002 6457 6922
KARI D. LARSON Trial Attorney, Tax Division U.S. Department of Justice PO Box 683, Ben Franklin Station Washington D.C. 20044 Certified Mail # 7008 3230 0002 6457 6939	

AFFIDAVIT OF TRUTH & FACT

Elaine-Marie: Beam, *Sui Juris*
c/o 655 A Street Suite E
Springfield, Oregon Republic
Non-domestic, without the United States
Affiant,

UNITED STATES OF AMERICA
ATTN: Attorney General Eric Holder
950 Pennsylvania Avenue, NW
Washington D.C. 20530-0001
Certified Mail # 7008 3230 0002 6457 1033

INTERNAL REVENUE SERVICE
ATTN: DOUGLAS SHULMAN / IRS Commissioner
Room 5226
1111 Constitution Avenue, NW
Washington, D.C. 20224
Certified Mail # 7008 3230 0002 6457 1040
Respondents.

This instrument has been placed in the federal case file # 07-6035-TC for reference purpose only; it does not give this Court subject matter jurisdiction or personal jurisdiction.

Oregon State
Count of Lane} ss

I, Elaine-Marie: Beam, the real woman, hereafter Affiant, being of sound mind, competent and able to testify to the accuracy of this Affidavit, am the authorized representative in and for the Cestui Que Trust known as ELAINE M BEAM with account # XXX-XX-0735; all facts stated and affirmed herein are true, correct, complete to the best of my knowledge, not misleading, admissible as evidence, and if testifying shall so state under the penalty of perjury:

1. That, Affiant makes this Affidavit based on the facts of History of the United States of America, the State Constitution & National Constitution, Supreme Court Cases, legislative laws related to direct taxation on State Citizens that are domiciled within the 50 States of the Union and the accurate jurisdiction of the 'United States government'.
2. That, Affiant is an American Citizen domiciled within one of the 50 States of the Union known as Oregon, which is without the jurisdiction of the *United States government* by definition of the United States Code. --Do you have evidence to refute this asserted fact?

Federal Case # 07-6035-TC
BEAM v. United States Government, et al
v. Defendants, Counterclaimants and Third-Party Plaintiffs
v. ERIC BEAM, STATE OF OREGON, FLOYD W. BEAM & ELAINE
BEAM as TRUSTEES OF SUMBEAM INVESTMENT COMPANY.

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3. That, Affiant affirms that the United States Supreme Court is very clear in the jurisdiction of the United States in U.S. v. Bevans, 16 U.S. 336 (1818), reaff. 19 U.S.C.A., section 1401(h) and Downes v. Bidwell, 182 U.S. 244 (1901), supra, "the U.S. Constitution limits the federal government jurisdiction over the States Citizens using the Bill of Rights." --Do you have evidence to refute this asserted fact?
4. That, Affiant by lawful right hereby asserts and invokes her Rights under the Laws of the Constitution for Oregon State and under the Bill of Rights for the Constitution of the United States of America with regard to lawful taxation. --Do you have evidence to refute my asserted Rights as protected by the Constitution?
5. That, it is a fact pursuant to Chrysler Corp. v. Brown, 441 U.S. 281 (1979), the Supreme Court admitted that the Internal Revenue Service ("IRS") is not an organization within the U.S. Department of the Treasury. --Do you have evidence to refute this asserted fact?
6. That, it is a fact in 1998, the United States Court of Appeals for the First Circuit identified a second "Secretary of the Treasury" as a man by the name of Manual Diaz-Saldana; See 27 CFR 26.11 under definitions of "Secretary" and "Secretary or his delegate"; see also published in Court decision Used Tire International, Inc. v. Manual Diaz-Saldana, docket # 97-2348, September 11, 1998, both definitions mention Puerto Rico. --Do you have evidence to refute this asserted fact?
7. That, it is a fact the IRS is a 'collection agency' working for foreign banks and operating out of Puerto Rico under color of the Federal Alcohol Administration ("FAA"). --Do you have evidence to refute this asserted fact?
8. That, it is a fact that the FAA was declared unconstitutional inside the 50 States by the U.S. Supreme Court in the case of U.S. v. Constantine, 296 U.S. 287 (1935). --Do you have evidence to refute this asserted fact?
9. That, it is a fact that the IRS has no legal authority to establish offices inside the 50 States of the Union, there is no known Act of Congress, nor any Executive order, giving the IRS lawful jurisdiction to operate within any of the 50 States of the Union. --Do you have evidence to refute this asserted fact?
10. That, it a fact that the United States Department of Justice ("DOJ") has power of attorney to represent federal agencies before federal courts, however, the IRS is not an "agency" as legally defined in 5 U.S.C § 552 and the Administrative Procedures Act; the governments of all federal Territories are expressly excluded from the definition of federal "agency" by Act of Congress pursuant to 5 U.S.C § 551. --Do you have evidence to refute this asserted fact?
11. That, it is a fact that the IRS is domiciled in Puerto Rico and is excluded from the definition of federal agencies which can be represented by the DOJ; the Chief Counsel, appointed by the President under authority of 31 U.S.C. § 301(f) (2), can appear, or appoint a delegate to appear in federal court on behalf of the IRS and/or a IRS employee, however, as far as powers of attorney are concerned, the chain of command begins with Congress, flows to the President,

and then to the IRS Chief Counsel, and not to the U.S. Department of Justice. --Do you have evidence to refute this asserted fact?

12. That, it is a fact that the IRS fraudulently places the "Department of the Treasury" on their outgoing mail with intent to deceive the mass population into believing that the IRS is part of the federal government when evidence shows that they are not a part of the United States government. --Do you have evidence to refute this asserted fact?
13. That, it is a fact that the IRS uses the "Department of the Treasury" on its outgoing mail and this is mail fraud pursuant to 31 U.S.C. § 333. --Do you have evidence to refute this asserted fact?
14. That, Affiant has never lived or worked in the jurisdiction of the United States. --Do you have evidence to refute this asserted fact?
15. That, Affiant has never worked for the federal government or any entity that lawfully must pay taxes. --Do you have evidence to refute this asserted fact?
16. That, Affiant has never received 'wages' as the term is defined in the IRC sec. 3401(a) and 3121(a). --Do you have evidence to refute this asserted fact?
17. That, Affiant has never received taxable 'income' which the term 'income' in various rulings US vs. Ballard, 535 f2d 400, 404 (1976); Merchants Loan & Trust Company v. Smietanks 255 US 509(1921); So Pacific v. Lowe 247 US 330 (1918) was found not to be defined anywhere in the IRC. --Do you have evidence to refute this asserted fact?
18. That, it is a fact that Affiant received no 'wages' pursuant to the term defined in the IRC § 3401(a) and 3121(a). --Do you have evidence to refute this asserted fact?
19. That, Affiant was not an "employee" as that term is defined in the IRC Sec. 3401(c). --Do you have evidence to refute this asserted fact?
20. That, Affiant was not engaged in "employment" as that term is defined in the IRC Sec. 3121(b). --Do you have evidence to refute this asserted fact?
21. That, Affiant did not work for any "American Employer" as that term is defined in the IRC Sec. 1402 (a). --Do you have evidence to refute this asserted fact?
22. That, Affiant was not engaged in "Self employment" as that term is defined in the IRC Sec. 1402 (a). --Do you have evidence to refute this asserted fact?
23. That, Affiant was not engaged in a "trade or business" as that term is defined in the IRC Sec. 7701 (a). --Do you have evidence to refute this asserted fact?
24. That, Affiant is not a "United States Person" as that term is defined in the IRC 7701 (30). --Do you have evidence to refute this asserted fact?

25. That, Affiant is not a "person" as that term is defined in the IRC Sec. 604 (d). --Do you have evidence to refute this asserted fact?
26. That, Affiant hereby puts the IRS on NOTICE that Congress has the Constitutional authority to change the jurisdiction of the federal Courts and in 1976, Congress did in fact change the 'jurisdiction' of the United States District Courts from 'In Law Courts' to 'At Law Courts' via P.L. 94-381 and Senate Report 94-204. --Do you have evidence to refute this asserted fact?
27. That, Affiant hereby puts the IRS on NOTICE that United States District Courts cannot hear or consider the Law, as they are Administrative Courts by consent; therefore, their rulings are only opinions and the Affiant hereby rejects all Federal Court opinions that are not based on the authority of the Constitution.--Do you have evidence to refute this asserted fact?
28. That, Affiant hereby puts the IRS on NOTICE that Administrative laws are private acts, also called 'special law', and are not applicable to State Citizens; the Internal Revenue Code is administrative law and is not lawfully enforceable against State Citizens domiciled without the jurisdiction of the United States. --Do you have evidence to refute this asserted fact?
29. That, Affiant hereby puts the IRS and its employees on NOTICE that a 'NOTICE OF LEVY IS NOT A LEVY' pursuant to case law United States v. O'Dell, 6 Cir., 160 F.2d, 304, 307, where no warrants of distraint are issued; --Do you have evidence to refute this asserted fact?
30. That, Affiant hereby invokes my Constitutional Rights and DEMANDS that the IRS CEASE and DESIST collection activities against my private property which is without the United States jurisdiction; this cease and desist NOTICE is pursuant to the Fair Debt Collection Practices Act § 809 15 USC 1692g and the immediately release of all Notices of liens and levies pursuant to IRC § 6325. --Do you have evidence to refute these asserted facts and Demand for Release unlawful liens and levies?

TIME SENSITIVE NOTICE:

Dear United States Attorney General Eric Holder & IRS Commissioner DOUGLAS SHULMAN, you are now lawfully obligated to agree with or rebut each statement of fact within ten (10) days on a point by point basis signed under the penalty of perjury or they will stand as TRUTH by your acquiescence and an Affidavit of Default will be processed accordingly. Black's Law 8th Edition: Acquiescence means "A person's tacit or passive acceptance; implied consent to an act." **Morris vs. NCR, 44 SW2d 433** states that "An Affidavit if not contested in a timely manner is considered undisputed facts as a matter of law."; **U.S. vs. Pruden, 424 F.2d 1021 (1970)** states that "Silence can only be equated with fraud where there is a legal or moral duty to respond or where an inquiry left unanswered would be intentionally misleading."

Respectfully Submitted,

3-19-09

DATE

By: Elaine-Marie Beam

Elaine-Marie: Beam, American Citizen
c/o 655 A Street Suite E
Springfield, Oregon Republic
Non-Domestic, Without the United State

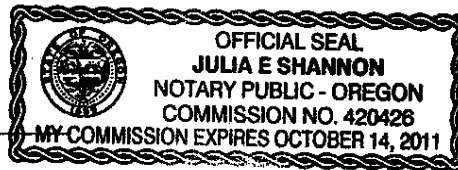
VERIFICATION

Oregon States
County of Lane) ss.

On the 19th day of March, 2009 before me, Julia E. Shannon, personally appeared Elaine Marie Beam who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to this instrument and acknowledge to me that he is the person that executed this instrument. I certify under PENALTY OF PERJURY under the laws of Oregon State that the foregoing paragraph is true and correct.

WITNESS by my hand and official seal.

Julia E. Shannon
Signature of Notary Public



SEAL

Carbon Copied:

Oregon Department of Justice Attorney General John Kroger 1162 Court Street NE Salem, Oregon 97301 Certified Mail # 7008 3230 0002 6458 3739	KARIN J. IMMERGUT, OSB #96314 United States Attorney 1000 S.W. Third Avenue, Ste 600 Portland, Oregon 97204 Certified Mail # 7008 3230 0002 6458 3746
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